

"Fire shall consume the tabernacles of bribery."—Job. cap. xv.

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## TO THE ELECTORS OF HONITON.

## LETTER II.

GENTLEMEN;—Perceiving that Mr. Cavendish Bradshaw has, since by your voice he was constituted one of the guardians of the public purse, taken care to obtain a place by the means of which he will draw into his own pocket some thousands a year out of that purse, and this, too, at a time when the load of indispensable taxes is pressing his honest and industrious constituents to the earth; perceiving this, and being fully persuaded, that, whenever the electors of any place re-choose representatives under similar circumstances, the cause is not so much in their own disposition as in the apathy and lukewarmness of those independent men who may have the ability to rescue them from such hands; with this truth being deeply impressed, I did, upon hearing of the approaching vacancy, use my efforts to prevail upon other men of this description to afford you an opportunity of evincing your good sense and uprightness, and, having failed in those efforts, I have thought it my duty to afford you this opportunity myself; it being manifestly true, that, unless men of independence and of public-spirit will offer themselves as candidates, to rail at electors for choosing and re-choosing the dependent and the mercenary is, in the highest degree, unreasonable and unjust.—As to professions, Gentlemen, so many and so loud, upon such occasions, have they been; so numerous are the instances, in which the foulness and shamelessness of the apostacy have borne an exact proportion to the purity and solemnity of the vow; so completely, and with such fatal effect, have the grounds of confidence been destroyed, that, it is now become necessary, upon all occasions like the present, to give a pledge, such as every man can clearly understand, and such as it is impossible to violate without exposing the violator to detection and to all the consequences of detected hypocrisy and falsehood; and, such a pledge I now give in declaring, that, whether you elect me or not, I never, as long as I live, either for myself, or for, or through the means of, any one of my family, will receive, under any name, whether of salary, pension or other, either directly or in-

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directly, one single farthing of the public money; but, without emolument, compensation, or reward of any kind or in any shape, will, to the utmost of my ability, watch over and defend the property, the liberties and the privileges of the people, never therefrom separating, as I never yet have, the just and constitutional rights and prerogatives of the crown.—This declaration, Gentlemen, is not made without due reflection as to the future as well as to the present; as to public men in general as well as to myself. It proceeds, first, from an opinion, that the representatives of the people ought never to be exposed to the temptation of betraying their trust; secondly, from long observation, that those who live upon the public are amongst the most miserable of men; and, thirdly, from that experience in the various walks of life, which has convinced me of the wisdom of Hagar, who prayed for neither riches nor poverty; not riches, lest he should forget God; not poverty, lest he should be tempted to steal: and, to receive the public money unjustly, is not only stealing, but stealing of the worst and basest sort, including a breach of the most sacred trust, accompanied with the cowardly consciousness of impunity. From reflections like these, Gentlemen, it is, that the declaration now made has proceeded, and, when I depart, in word or in deed, from this declaration, may I become the scorn of my country; wherein to be remembered with esteem, I prize beyond all the riches and all the honours of this world.—But, Gentlemen, as it is my firm determination never to receive a farthing of the public money, so it is my determination equally firm, never, in any way whatever, to give one farthing of my own money to any man, in order to induce him to vote, or to cause others to vote, for me; and, being convinced, that it is this practice of giving, or promising to give, money, or money's worth, at elections; being convinced, that it is this disgraceful, this unlawful, this profligate, this impious practice, to which are to be ascribed all our calamities and all the dangers that now stare us in the face, I cannot refrain from exhorting you to be, against all attempts at such practices, constantly and watchfully upon your

guard. The candidates who have resorted to such means have always been found amongst the most wicked of men; men, who, having, by a life of adultery or of gambling, or of profligacy of some other sort, ruined both their character and their fortunes, have staked their last thousand upon an election, with the hope of thereby obtaining security from a jail, and of selling their vote for the means of future subsistence drawn from the sweat of the people at a hundred-fold; and thus expecting to pocket the profit of the corrupt speculation, sneering at their bribed and perjured constituents, as Satan is said to have sneered at the reprobate with whom he had bargained for his soul.—Far from you, Gentlemen, be credulity so foolish! Far from you, disgrace so deep, infamy so indelible! Far from you, so flagrant a violation of the law, so daring a defiance of the justice and the power and the wrath of God! But, were it otherwise, and did I find in Honiton but as many righteous men as were found in Sodom and Gomorrah, I would tender them my hand to lead them from the rest. Very different, however, are my hopes; these hopes forbid me to believe it possible, that there should be, collected upon one spot, four hundred Englishmen, having the eyes of all England upon them, who will not, by their votes, freely and cordially given, sanction the great principle upon which I now stand; and, in these hopes, I will, if I have life, do myself the honour to meet you on the day of election.

In the mean while,

I am, with great respect,

Gentlemen,

Your most humble and most obedient servant,

WM. COBBETT.

1st of June, 1806.

#### SUMMARY OF POLITICS.

Under this head I have not time, at present, to say much; but there are two or three subjects that I cannot refrain from just touching upon.

**MILITARY AFFAIRS.**—MR. WINDHAM'S PLAN has been discussed, *in the shape of a clause in the annual mutiny bill*. What with the weight of the taxes and the now openly-confessed abuses in the expenditure, the attention of the public had been so much engaged that the regular parties in the House of Commons had good reason to fear that they would soon be totally forgotten; because, as to the imposing of taxes and the abuses of the expenditure, they are, of course, except in particular cases, all of a

mind. With great impatience, therefore, do they appear to have waited for the producing of MR. WINDHAM'S Plan about the army, a subject upon which they might, consistent with regular principles, differ widely in opinion, and dispute till a late hour in the morning. The Plan itself was not before the House on Friday last; but, there was a clause brought to be introduced into the mutiny act; and, as this clause contained a provision arising out of the proposed mode of *enlisting for term of years*, it afforded an excellent opportunity for a "grand debate," upon which all the professional gentlemen entered with as much eagerness and as much regularity and fairness as a main of cocks. MR. WINDHAM began, having SIR JAMES PULTENEY pitted against him. This IN Secretary of State and OUT General having finished, the next pair that came on were an OUT Secretary of State (Mr. Charles Yorke) and an IN General (Craufurd). And thus the combat was continued till a late hour in the morning, when it was closed by the two champions, MESSRS. CANNING and FOX. But, after this, there succeeded a sort of battle-royal, not without considerable confusion, and with some marks of what an inexperienced spectator would have taken for *real* anger. This, however, ended in an agreement to renew the combat on Monday last, which was accordingly done; but it was soon discovered, that the spectators came the second time with very little curiosity, and that the thing went off without having left any interest in the public mind. There were *divisions* both nights; but, as to the numbers either of the majority or the minority, it is of no use to be particular about them; it is a circumstance with which the people are fools if they trouble themselves; and it is worth while to observe merely, that, even upon these occasions, they were not present in the House more than *one half* of its members!—There was, as the news-papers tell us, a great deal said about *who were the fittest people to be ministers*; but, not a word that I have seen, about the immense power that MR. WINDHAM is placing, without any check whatever, in the hands of the Crown; not a word about the extreme danger that may arise from forming an army of 250,000 men, all the officers of which army are to be *appointed* by, and to be liable to be *dismissed and disgraced*, at any moment, by the King, *without a trial*, or a *hearing* of any sort, and all the men of which are to be separated from the people, kept in barracks, and are to have hardly any common feeling of interest with the people. Not a word



about this; and not a word about the 13,000 Hanoverians, who have *foreigners* for officers, and who are kept here, while the native troops are daily shipping off to the East and the West Indies. These, we must suppose, were not topics of *regular* debate. It is to be hoped, however, that, when the bill itself for creating this army comes to be discussed, that some independent member will endeavour to obtain an explanation as to the ultimate views of the ministers upon these important points; for while it is our duty to make every exertion and every sacrifice necessary to the defence of our country, it is not less our duty to take care, as far as we constitutionally can, that the country so defended remain what it formerly was; and to convince the people that it will so remain would, I am fully persuaded, do more towards its defence, in the hour of danger, than would be done by all the Hanoverian troops that ever existed since the beginning of the world. It would be very useful to obtain a pretty exact account of all the money that the Hanoverian troops, including their *bands of music*, have cost the country, since they were first raised. A little slip of paper would exhibit this account; and a very valuable one it would be. We should then be able to ascertain the price at which we purchase these our defenders; and having ascertained it, we should, probably, be induced, every one of us in his rank and degree, to make greater exertions for the raising of native soldiers. The *experience* which these Hanoverian veterans have had in defending countries may, indeed, be a considerable advantage; but, let us hope, that, having had such an example before us, five or six of us would, in time, particularly with the aid of that "excellent discipline," which MR. WINDHAM has now discovered to proceed from the Duke of York, become equal to one Hanoverian.—In the mean while, and in the face of all MR. FOX's resolute declarations; in the face of all MR. WINDHAM's plans; in the face of all the Duke of York's skill and prowess; in the face of all these, Buonaparté is going on. He has made a king in Holland; and, greatly do I fear, that MR. FOX and MR. WINDHAM will acknowledge that king as a legitimate sovereign. Nay, I really fear, that they will not insist at last, upon the *restoration of Hanover*, notwithstanding the sturdy declaration above alluded to; and I fear this for a reason which I will more fully state another time. If my fears should prove well-founded, what becomes of the Hanoverian Legion? *Where* will their country be? This

will be a curious question in public law. It will be a question to puzzle even such persons as Lord Grenville and Sir John Newport. It will require greater profundity than was so conspicuous in the implied propositions for restoring cash-payments at the Bank.

INCOME TAX.—Lord Henry Petty has given notice that he intends to bring in a bill so to alter the effect of the INCOME TAX bill, that persons with small incomes and large families shall meet with some relief. Thanks to you, my Lord! Better late than never; and, let us hope, that this change of purpose has been produced by the cries of the distressed; by the cries of those who dreaded complete starvation.—There are, my Lord, one or two letters in a subsequent part of this sheet, which were intended to be presented to you; but which, in consequence of the writers not being able to come at you, have been sent to me, with the hope, that, through this channel, they might reach the eye of your lordship. I beseech you to read them. They will convey to you more useful information than you will ever receive from all your Secretaries and all the numerous swarm of expectants that hang about you like flies about a grocer's shop in the chill days of October.—But, now the tax will be *less productive*. True; and you must, at last, my lord, come into the proposition of MR. FRANCIS. You must make *foreigners* pay the tax as well as we; and, you must raise the rate of the tax in proportion to the amount of the income; and, if you repeat the argument, that this would be acting upon a *levelling* principle, let me ask, my lord, what principle it is that has prevailed in apportioning of the *tax upon windows*; and why this principle should not apply in a tax upon income as well as in a tax upon things arising from that income? The amount of the yearly *dividends* at the bank is about 20,000,000*l.* About one half of this sum is annually paid to persons having 50*l.* a year each. Take the tax from this half and add to this deduction the amount of the exemption to foreigners, and you will find a fearful defalcation in your present estimate. What is to be done, then? Why, you *must* take more from the *higher* incomes! and, with all my heart take it; but, first, I think, before you go any further with the funds, about half a million a year might be taken from the *Sinecure* and *Pension* List! Some of these Sinecures and Pensions are enormous; and, what is more, they are, in general, great in an inverse proportion to

the public services of the persons by whom they are received. There are many of these which I will mention in detail at some future time, contenting myself, at present, with having just pointed out to your lordship this copious and yet apparently unperceived source of pecuniary means. Any *Sinecure* that has been given for *real* services performed, or real loss sustained, for the benefit of the country in general, ought to remain untouched; but, every other grant in this way ought, at such a time as this, to undergo a revision; and, surely, it *legally* may, as well as the funds, be taxed. Yet, strange as it may seem, this is a source that never seems to have presented itself to the mind of any minister or any Secretary of the Treasury! And, my lord, where would be the harm of imposing a tax upon the *non-residence of beneficed clergymen*? There are 5,000 of them at this moment, the greater part of whom have *two livings* each. Why should they not pay a tax of 20 or 30 pounds a year each for a licence to non-reside? Is it reasonable, is it just, that the clergyman who performs constant duty for his income should be taxed as heavily for that income as the clergyman who receives his income without performing any duty at all for it? Many, my lord, are the objects of this sort to tax. Some of them have, I know, been pointed out to you in private; and, I think, you will excuse me for saying what I have to say, in public. The funds must certainly be much more heavily taxed than they now are, especially if we adhere to Mr. Fox's declaration, and carry on the war, until Hanover be restored to His Majesty; but, previously to that more weighty tax upon the funds, honesty as well as humanity call upon us to resort to all the other means of raising and of *saving* public money, which means shall not destroy the settled notions of property and of liberty. I grant, that all these means must, at the present rate, soon be exhausted; and that, with a heavier and a heavier hand, you must come to the funds; but, let us exhaust, fairly exhaust, these means first; and then, the coming upon the funds will be fully justified, the holders having had, in the mean while, warning sufficient.

**BREWING TAX.**—Upon this subject an excellent letter or two will be found in the subsequent pages of this sheet. The *Exciseman*-part of the plan will, probably, be given up for the present; but, the assessment must be left in the hands of Commissioners; and, what *redress* will there be as to the amount? But, “money must be

“had,” says Mr. Fox, and so say I; though, as to the means we differ. I am for *saving*. I am not for adding to the Income Tax in order to pay advanced salaries and enormous grants, and then for taxing those very salaries and grants. When I hear that barns in the Isle of Wight have been rented by government at five or six times their annual value, I feel little consolation in reflecting that the barn owner will have a greater income and will pay more to the Income Tax. I am for saving the *rent* at once. So with every branch of expenditure. So with the debts, or pretended debts, of the Nabob of Arcot. So with the immense sums expended upon the *Staff* of the Army. So with contracts of every description.—The question is, and it is a question whereon for Mr. Fox seriously to reflect, not how far taxation can possibly be carried, but how far it can be carried without the *immediate* assistance of the army; and, as I am sure that neither he, nor any man in England, I hope, would wish to see it carried so far as to render such assistance necessary, I do most earnestly exhort him to turn his mind, not only towards the particular objects, which I have taken the liberty to point out, but towards objects of *economy* in general.

**INDIA AFFAIRS.**—The reader was informed in my last sheet, page 810, that the **SECOND CHARGE** against Marquis Wellesley, namely the charge respecting his transactions in Oude, was laid upon the table on Wednesday the 28th ultimo. On Tuesday, the 3d instant a debate, of which the following is a report, taken from the **TIMES** news-paper, took place upon the subject, in the House of Commons.—

“**LORD TEMPLE** pursuant to the notice he  
“had given upon a former day, now rose  
“for the purpose of moving a specific day,  
“for taking into consideration the charges  
“of high crimes and misdemeanours against  
“the Marquis Wellesley, laid upon the  
“table by an Hon. Member, on the 28th  
“of last month. He hoped it would not  
“be necessary for him to preface his motion by observations to any great length.  
“But as the Hon. Member who had  
“brought forward those charges had named  
“no particular day for moving the House  
“to their consideration—feeling as he did  
“the nature and importance of those  
“charges to be such as called for their full  
“investigation with the least possible delay—he now rose for that purpose. Gentlemen who had looked into those charges  
“must have felt them to be of the most

“ weighty and important nature. They  
 “ directly imputed to Lord Wellesley not  
 “ only every species of public delinquency  
 “ that could brand the character of a public  
 “ officer, but every charge of private de-  
 “ pravity that could stain the personal repu-  
 “ tation of an individual. He had no  
 “ doubt that the Hon. Gentleman who  
 “ brought forward those charges, had done  
 “ so under a self-persuasion of their truth,  
 “ and a belief that he should be able to  
 “ substantiate them in evidence. He would  
 “ not pay the Hon. Gentleman so bad a  
 “ compliment, as to suppose he would bring  
 “ forward such charges against any man,  
 “ much less against the noble lord, unless  
 “ he was himself persuaded they were  
 “ founded in fact, and without being pre-  
 “ pared with evidence, which he himself  
 “ conceived competent to sustain them.  
 “ But the hon. gent. must allow that, not-  
 “ withstanding the strength of his own per-  
 “ suasion upon the subject, it was still pos-  
 “ sible the noble lord might possess a confi-  
 “ dence in his own innocence, superior to  
 “ every accusation of such a nature, and  
 “ must feel extremely impatient for the op-  
 “ portunity of his own vindication, more  
 “ especially when those charges included  
 “ one of a nature more atrocious than all  
 “ the rest, and such a one as called for the  
 “ most immediate investigation, namely,  
 “ the charge of a foul, deliberate, and cruel  
 “ murder. In this charge was also included  
 “ a person, not a member of either house of  
 “ parliament, for whose account also, much  
 “ anxiety must be felt, though he had not  
 “ the honor even of a slight personal ac-  
 “ quaintance with him, namely, Mr. Henry  
 “ Wellesley. But, from the nature of the  
 “ charges altogether, and more especially  
 “ the last, it became absolutely necessary,  
 “ that an early investigation should now  
 “ take place. If the hon. gent. had named  
 “ any day for such an inquiry, it would not  
 “ be his wish to take it out of his hands:  
 “ for the present, however, he should move,  
 “ “ That the House do, on to-morrow  
 “ “ fortnight, take into its consideration  
 “ “ the charges of high crimes and misde-  
 “ “ meanours, laid on their table, against  
 “ “ Richard Marquis Wellesley, on the  
 “ “ 28th ult. concerning the affair of Oude.”  
 “ If the hon. gent. should then have any  
 “ motion to submit to the House upon the  
 “ subject, he would have an opportunity of  
 “ doing so. If not, he (Lord Temple),  
 “ should certainly propose a motion on the  
 “ subject.—MR. PAULL adverted to the  
 “ precedent of Mr. Burke’s proceedings  
 “ against Governor Hastings, and said, that

“ that right hon. gent., after five years deli-  
 “ beration and repeated motions, had, upon  
 “ the 4th April, 1786, laid on the table se-  
 “ ven articles of charge against Mr. Has-  
 “ tings; on the 12th of April, he laid four  
 “ more; and on the 7th of May, three  
 “ more; and notwithstanding the right  
 “ hon. gent. had taken five years to delibe-  
 “ rate upon his purpose; that he had the  
 “ benefit of the Reports of the Secret Com-  
 “ mittee, of various papers he moved for,  
 “ and of evidence examined at the bar for  
 “ the proof of his charges; yet it was not  
 “ in less than six weeks afterwards, that he  
 “ moved the House to any proceeding upon  
 “ those charges. Now he had given notice  
 “ only yesterday, that he had witnesses to  
 “ examine, and had also moved for a num-  
 “ ber of papers, many of which were abso-  
 “ lutely necessary in support of the charges  
 “ alluded to by the noble lord. Let those  
 “ witnesses be examined at the bar; let  
 “ those papers be produced in proper time,  
 “ and he should not have the smallest ob-  
 “ jection to proceed to the investigation on  
 “ the day proposed. Indeed, it was his in-  
 “ tention to have moved for that day, if the  
 “ testimony and documents had been fairly  
 “ before the House: but until they were,  
 “ he should not be induced to move one  
 “ step to the right or to the left, or to  
 “ move one degree quicker or slower, a  
 “ consequence of the noble lord’s mo-  
 “ tion, or of any importunity from the  
 “ friends of Lord Wellesley: and with  
 “ respect to the charge of murder, alluded  
 “ to by the noble lord, it was a general  
 “ charge, and only mentioned amongst  
 “ others, with a hope that, upon substan-  
 “ tiating the preceding charges, he would  
 “ be allowed to bring a supplementary  
 “ charge upon that distinct head; and he  
 “ would be ready to go into the proofs upon  
 “ that point to-morrow, if the others were  
 “ gone through. — LORD ARCHIBALD  
 “ HAMILTON could not let pass some ex-  
 “ pressions which had fallen from the noble  
 “ lord, without making some observations  
 “ upon them. The noble lord had com-  
 “ plained that the charges of the hon. gent.  
 “ went to impeach the private character of  
 “ Lord Wellesley for acts merely of public  
 “ and official conduct, and that he had ap-  
 “ plied to the noble Marquis personally  
 “ every atrocious epithet—of tyranny,  
 “ cruelty, oppression, plunder, and even of  
 “ murder, for acts done in his public and  
 “ official situation. But he must conceive  
 “ it impossible, that such could have been  
 “ the purpose of the hon. gent.; and as to  
 “ the charge of murder, he did not conceive

“ it to be put by the hon. gent. in the way  
 “ it was imputed. But really, if in bring-  
 “ ing forward charges such as those now on  
 “ the table of the House, and every tittle of  
 “ which his lordship conceived to be war-  
 “ ranted by the documents already brought  
 “ forward in support of them, a member  
 “ was to be restrained in the use of such  
 “ language and such epithets as were usual  
 “ in expressing opinions, extremely natural  
 “ to his feelings, upon such circumstances  
 “ as those charged, lest the private character  
 “ of the party accused should be supposed  
 “ to be implicated in his public conduct, it  
 “ would be impossible for any man to devise  
 “ a becoming language for bringing before  
 “ that House criminal charges against pub-  
 “ lic delinquency in any man.—SIR  
 “ JOHN NEWPORT expressed some surprise,  
 “ how the noble lord who spoke last, if he  
 “ had read the charges upon the table, could  
 “ so far mistake that particular charge,  
 “ which related to murder, as to say the  
 “ crime was not roundly and specifically  
 “ charged against the noble Marquis, in  
 “ conjunction with others. The hon. bart.  
 “ here read an extract from the charge,  
 “ which stated, that the said Marquis, in  
 “ conjunction with Richard Wellesley, had,  
 “ with numbers of armed men, surrounded  
 “ the mansions of certain Zemindars and  
 “ Rajahs, the subjects of the Nabob of  
 “ Oude, and within his dominions, and did  
 “ attack, slay, and destroy several of the  
 “ said Rajahs, Zemindars, and their atten-  
 “ dants and adherents, and did sack and  
 “ plunder their said mansions of their pro-  
 “ perty; thus completing the measure of  
 “ his oppression and tyranny, by a foul, de-  
 “ liberate, wanton, and cruel murder. If  
 “ this, then, was not a charge of murder,  
 “ couched in as strong words as had ever  
 “ appeared in the language of an indict-  
 “ ment, he was at a loss to conceive what  
 “ words could describe it more strongly.”—  
 Certainly this is a charge of murder. Cer-  
 tainly, Sir John, it requires no great depth of  
 noddle to find out that; and, whether the  
 Marquis was really guilty of the particular  
 crime here laid to his charge will depend,  
 first upon the result of the question, whether  
 he *ordered* the aforesaid Zemindars to be at-  
 tacked, and, then again, remounting another  
 step, whether he had a *right* to give such or-  
 ders, whether he gave them in virtue of  
 powers by him, the said Marquis Wellesley,  
*lawfully acquired*. If, in riding a hunting I  
 kill a man by accident, I am not guilty of  
 murder; but, if I am breaking into a house,  
 and kill a man by accident, I am guilty of  
 murder, Sir John; and, if having broken

into a house, I wish to compel the servants  
 to join me, and I kill them for refusing,  
 what is then my crime? “ Rebellion!” Sir  
 Arthur Wellesley called the resistance of the  
 Zemindars rebellion! But, what is rebel-  
 lion? Resistance to the lawful commands of  
 a *lawful Sovereign*. That is rebellion, Sir  
 Arthur; and, if you can make it out that  
 your brother, or his master, the East India  
 Company, were the sovereigns, the *lawful*  
*sovereigns* of the Zemindars, then you may  
 possibly make something like a defence. So  
 that there is no occasion for this captious ex-  
 ception to words.—As to the motion of  
 LORD TEMPLE, it was perfectly useless.  
 The consideration of the charge will come  
 quite soon enough for Lord Wellesley, and  
 for the whole of the *Body-Guard*. Of this  
 Sir John Newport may be assured; and,  
 therefore, it is really a pity that he should  
 withdraw from the Irish taxing business any  
 portion of the attention of that great mind,  
 which seems destined to be one of the prin-  
 cipal instruments in saving the sinking state.  
 It is really a pity, that, though Lord Gren-  
 ville is now Prime Minister and first Treas-  
 urer of both England and Ireland, he and  
 his able coadjutors, Sir John and Lord Hen-  
 ry, have not yet been able to get half an  
 hour's leisure to order the *Bank to pay in*  
*cash*! Why not let Mr. PAULL and LORD  
 WELLESLEY alone, and look to the Bank a  
 little, especially as Buonaparté has expressly  
 declared, that, *when we pay our bank notes*  
*in cash*, he will acknowledge us to be *safe*  
*from his power*. Now, then, why does not  
 this mighty Lord Treasurer do the thing at  
 once? At any rate, until that be done, I  
 hope we shall not see the great mind of Sir  
 John Newport withdrawn from the subject  
 of the finances.

SLAVE TRADE.—But, I have no room.  
 Let us hope that MR. FOX's declaration upon  
 this subject is a proof that he is returning to  
 himself; that old professions are reviving in  
 his memory; that we shall now hear and  
 see what we expected. Let us hope this;  
 for as to the SLAVE TRADE *alone*, that I, for  
 my part shall never accept of. This project  
 will destroy the West India Colonies; but,  
 England, with the *other things* that Mr. Fox  
 promised us, may still live. We must, how-  
 ever, have those *other things*. No TUB will  
 do. Give us *the rest*, and I consent to the  
 abolishing the Slave Trade, though I am  
 convinced it will utterly ruin the West India  
 Colonies; but, as often as this question and  
 its plea of humanity is agitated, so often will  
 I remind the agitators of what *other things*  
 they promised to do; things that they *can*  
 do; things that would be universally ac-

knowledge to be good and just. So often as they agitate this question, with all its cant, for the relief of 500,000 blacks; so often will I remind them of the 1,200,000 white paupers of England and Wales.

#### INDIA AFFAIRS.

SIR,—The ministry and their friends in their opposition to the inquiry that is called for into the conduct of the late governor-general of India appear, of late, to have shifted their ground of opposition, and now resist an impeachment, not on the score of its not being warranted by the facts that have already been brought to light, but because the loss of time such a mode of inquiry would occasion to the public functionaries, would produce greater inconvenience than the suffering Lord Wellesley's conduct to pass altogether uninvestigated. In regard to the case in question, there seems a doctrine so monstrous, and so pregnant with public mischief, that it seems matter of surprize the public should so long have failed to receive the benefit of its exposure from your nervous and luminous pen. No man can for a moment doubt that the suspension of other business, occasioned by the prosecution of an impeachment, is a great and serious grievance: but will any man say that the case in question is a case of this nature? Will any man say that in this instance, the violation of the laws, and the ostentatious and lavish expenditure of the public money, has not been carried to a sufficient extent, to entitle the public to know, under what pretences those laws have been violated, in what degree such an expenditure has been warranted, and to be satisfied whether or no they have a right to call upon the late governor-general to refund any part of such money? We have just witnessed an impeachment, in the course of which it was said, that the non-observance of the law was the only point necessarily to be attended to, and were that satisfactorily proved, conviction must follow of course. And has the law been observed in India? At least the suspicions in the public mind are so strong of its having been violated, as to entitle them to know, whether those suspicions are well grounded or not. The Court of Directors are, it seems, against impeachment: they have, by their organs in the House of Commons expressed, it appears, their unwillingness to carry things so far; and an opinion coming from such a source would naturally have considerable weight. But when it comes to be considered, that the expenses for carrying on the wars in India come (as you, sir, have so ably shewn) not out of the

revenues supplied by India, but out of the pockets of the people of Great Britain; and when it also comes to be considered, that by the system of aggrandizement carried on by the late governor-general, the patronage of the Court of Directors has proportionably been increased, it will scarcely be expected that they, deriving such advantage from the system that has of late been pursued, and that too without being at the expense of the attainment of it, should, by heartily supporting an inquiry, appear to discountenance a similar line of conduct by any future governor-general.—But, sir, by stifling the present inquiry we do not merely give impunity to one alleged delinquent, but to delinquents as unlimited in number, as in the enormity of their crimes. We cannot consider this merely as an insulated case; we cannot say, that by sitting quiet on this occasion, the only loss we shall suffer will be that of a clearly liquidable sum; a sum composed of the difference between the sum to which the expenditure ought to have been confined and the actual expenditure. No: you are offering a premium for delinquency, for delinquency in proportion to its magnitude. For what is it but saying to every future governor-general, "Whatever crime you commit, take care that you involve your conduct in a sufficient degree of complication, and we shall never be able to reach you: such is the nature of the constitution, that if the facts to prove your delinquency are intricate and difficult to be come at, we have no means of bringing you to punishment." Upon this occasion Mr. Hastings's case has been appealed to as an unanswerable argument against the adoption of a similar mode of inquiry in the present instance. Unfortunately, Mr. Hastings's case, like the French revolution, seems likely to serve as a scarecrow to terrify all future ages from prosecuting measures for the attainment of justice. We boast of our glorious constitution; but is it not a most alarming defect in it, that the nature of it is such, as that without suffering great public inconvenience, it is impossible to bring great public offenders to justice? Seeing this defect, the Legislature has attempted to remedy it. But you, sir, have observed, that the act having for one of its objects the providing a means for bringing East-India delinquents to justice is inadequate to its object, because the persons for constituting this judicature therein directed to be chosen out of the two Houses of Parliament, would be of the nomination of the minister. This, to a certain degree, would probably be the case. An opinion coming from you on this, as on any other

subject, cannot fail to have considerable weight. But supposing an impeachment to be decided against, such a mode of inquiry as this, however insufficient it might be, would at least in some degree operate as a preservation against the mischief that no inquiry at all be calculated to occasion. The expectations of the public might not perhaps be completely disappointed by this Board of Judicature. It is scarcely to be presumed that the present ministry would display less candour than the late. During the late ministry, Mr. Whitbread was appointed one of the managers to conduct the impeachment of Lord Melville: could the present ministry refuse the giving Mr. Paull, were he disposed to accept of it, (and the undaunted perseverance he has already displayed forces one to be persuaded he would) a place in such a Board of Judicature? Ten of this Board are to form a quorum; and among such a number (for probably no more than absolutely required by the act would actually sit), the influence of one man, were there to be but one among them, determined conscientiously to do his duty, could not fail of giving the public, if not a fair chance of seeing substantial justice administered, yet of knowing at least to whom and to what causes they were to ascribe the failure of the means of bringing an offender, accused of great crimes, to the punishment to which, if those crimes were satisfactorily proved, he might merit. And even the inquiry itself, were nothing to come of it, would not be altogether without its use: for besides that it would shew the futility of resorting to any such means in future, and the necessity of preparing, if the nature of things admits of it, a real efficient tribunal, the vexation occasioned by such an investigation (and merely the suspicion is strong enough to warrant the infliction of such vexation) would of itself operate in the way of punishment, and would thereby act as a warning to all future governors-general. Providing means for investigating into the public accounts, and thereby securing the public against future loss, appears to be the order of the day. Why Indian accounts are to be exempted from passing such an ordeal is not altogether clear: the most obvious, and the motive to which it will accordingly be ascribed, is party friendship; a conduct, the adherence to which is represented in private life as a virtue, but which ceases to be a virtue, when a great public mischief, or even the apprehension of a great public mischief, is the consequence of the observance of it.—I am, sir, your's, &c.—DECIUS.—  
26th May, 1806.

## INCOME TAX.

SIR;—There are two objections to the Property Tax, which in my mind never can be satisfactorily apologised for; one of them for striking at the root of our independence and liberty, and the other as being notoriously unjust. The first is our being subjected to a complete disclosure of our most private concerns. To this, however obnoxious, we are now arrived, we are told, at that state, that there is an absolute necessity for our submitting to it. Be it so: but there certainly is no necessity for our submitting to injustice, nor do I think the legislature, if they saw it in the light which I do, would impose it upon us; and I trust that the bill, which I imagine is now on its way through the House of Lords, will be amended in this particular. What I complain of, is, the making one set of the people pay two hundred times more than another; or, in other words, making them pay *one-tenth of their whole property*, while the other pays *only one-tenth of the annual produce of their property*. This is an objection which I have never yet seen fairly stated; and, I think if it had, it is impossible that the House of Commons could have authorised such a law, at least the supporters of the bill must have changed their ground, and have used very different arguments in support of it than they did. Lord Henry Petty, Mr. Vansittart, Mr. Fox and others, repeatedly reminded the House, and desired them to keep it constantly in view, that it was a tax *not upon income, but upon property*.—Now, Sir, allow me to put the case, if a man who from his industry has during the year earned a sum of money amounting to £200, and that this is the whole property he has in the world (hundreds of which cases could be adduced). This man, by laying out his £200 at legal interest, would receive by the year £10, and were he to pay the tenth part of this last sum, or £1 of property tax, he would pay equally and at the same rate with the most opulent man in the country. But what does this bill, which is now fast hastening into a law, do? It takes from this man's hard earned property no less than £20, being one-tenth of all that he has, while from the man who has £4000 lent out upon mortgage or otherwise, and which yields him £200 a year, it takes no more than £20, being one-tenth of the annual produce of his property, leaving his capital untouched. No man surely, will say, that what you or I get by our labour is not as much our property as this man's £4000; nor can any one maintain that it is just to take from me *one-tenth* of my property of £200, while they take

from this man a sum equal to the two-hundredth part only of his £4000. We have always been taught to look up with respect and confidence to the dignity and justice of the House of Lords, and should they view this bill as I do, it is not possible that they can give it their sanction. If it is necessary that, besides all other taxes, we should pay to the extent of one-tenth of our property, let it be laid on all, but do not take from one set of the subjects one-tenth, while from others the two-hundredth part only is taken, and that from the most opulent.—

There is one part of the bill which does not fall under my objections to it, but which I notice, merely to remark upon Lord Henry Petty's answer upon this point. This is the scale of the tax, some contending that it ought to increase with the property to the extent perhaps of twenty per cent. Lord Henry's reason for all having £150 and upwards paying equally; namely, one-tenth, was, that this is proper on account of the different ranks in society, the distinctions in which ought always to be attended to. (I have not at present access to his precise words). Can his lordship from this mean, that those with small fortunes are more interested in the welfare of the state than those who have great; and, therefore, that they ought to be more heavily burdened? I confess I do not see any sound reasoning in this. I am rather inclined to think that his lordship said this, because upon some other occasion he had heard the same thing said before, and thought it would sufficiently answer his purpose, which it certainly did. I should imagine it to be the duty and interest of the man of rank and fortune, possessed of £60,000 a year, to pay under this tax £12,000 which would leave him £48,000 a year to spend, and his estate untouched, as much as it is the duty of a man possessed of an estate of £150 a year to pay £15, which would leave him only £135 for all other taxes, and for the annual maintenance of him and his family. But, as the bill at present stands, the man of £60,000 a year will pay only £6000, leaving him the immense sum of £54,000 for his taxes and other expenses within the year.—To advise the obstinate is in vain. But, were advice to be listened to, and if it be really necessary to raise annually the ten millions proposed to be got by this bill, I would decidedly recommend at once to abandon this abominable tax, borrow the ten millions each year as we used to do of old, and levy by taxes for payment of the interest. (Even without any new tax this interest might be discharged, were the East India Company to pay the £500,000 an-

nually due by them to the country). Unless this good old plan be followed, I am much afraid that the discontent occasioned by this inquisitorial, unjust, and obnoxious law, will daily increase, till the British spirit can no longer endure it. No wise ministers for a paltry sum of money, should put to risk the unanimity of the great body of the people, particularly at a period when our whole support is so necessary. Little do they know, while cheering and congratulating each other upon the excellent qualities, and great benefits to be derived from this law, the real sentiments of the people upon it, nor are the many groans and execrations which it occasions communicated to them. If they were, I am fully convinced that both the proposers and supporters of the bill, would see the propriety of instantly arresting the further progress of it.—I am, with great esteem, your obedient servant,—D.—*Edinburgh, May 31, 1806.*

#### INCOME AND BREWING TAXES.

SIR;—Entertaining as I do the highest opinion of your very valuable Political Register, I am induced to request the insertion of a few remarks, not only on the oppressive tendency of the *income tax*, but also on that of *private brewing*, should you think them worthy of a place therein.—Before I proceed, it appears to me necessary to question the accuracy of your correspondent Lex, who, in your last number appeals to you, by asking you whether landed property, houses, &c. have not within the last twenty years, advanced in value at least one-third; he presumes to think, not only that you will admit it to be really the fact, but that every body in answering his question, whether the war taxes together with the depreciation of money, exceed the above one-third rise in landed property, will say *no*.—Now, Sir, as a proprietor of land, I must not only be permitted to doubt, but to express my decided opinion to be, that land has not in *general* increased in value equal to that proportion, and further, that the depreciation of money, added to the increased expense of necessary reparations belonging to a landed estate, are fully equal to the rise that has actually taken place in the value thereof. With regard to houses, from all the circumstances that have come within my knowledge, I have always understood that the rents, so far from increasing in the degree above mentioned, have actually decreased, and from the circumstance of the enormous window duty (nearly amounting to a rent) to which the occupier is subject. When I reflect on the comparison of the two widows, in a former

number, I am inclined to think that your sentiments correspond with mine, and that you will think with me, that if the gay lady had expended no more of her income from the funds, than the landed widow *could afford* to do, from the same capital in land, that the saving from the former would certainly have increased in a greater degree than that of land has done. I have no other motive for these observations than that of placing the landed interest on a footing with that of the fund holder and mortgagee, and I have formed a most erroneous opinion, if the *clear income* of the two latter, from a capital of the same amount, is not nearly double; if so, why wish to favour one part of the community at the expense of the other? In these times of public difficulty all ought to bear the burthen equally, of whatever description their property may be. All I contend for at present is equity in adjusting this oppressive tax, which in the plan proposed by the Chancellor of the Exchequer respecting *small incomes*, does not appear to have been attended to, or he never under any circumstances could have proposed to take from the small income of £100, so large a proportion as a 10th, nor could he have expected that an income of £50 should contribute to the support of the state, when it must be admitted by every impartial man, that in these times it is barely sufficient to provide necessaries for a moderate sized family. The principles upon which Mr. Fox argued in support of this tax (as reported in the public papers) is what I little expected ever to hear fall from the lips of this liberal, enlightened, and humane statesman, for it seems to convey an idea that every thing might be taken from the person of *small income*, but what was actually necessary for his existence; in short, so that he was not driven to public or private charity for support; this is elucidated by instances, that if a person possessed of £1000, from which he derived £30 a year, was called upon for the tax, it could not be said that with a capital of £1000 he could set up a title to your charitable assistance; and he further said, that to levy the tax on this description of people could not embarrass commissioners. Shocking reflection! The honest, industrious, saving individual, who, willing to lay by a part of his earnings for his support in old age, should be thus reduced to the necessity of taking every year, a part of his little capital to supply the exigencies of the state; and whilst this oppression is exercised on the most valuable part of the community, we are told by the Chancellor of the Exchequer, that to increase

the rate of charge on the rich, agreeably to every principle of equity and honour, would have an equalizing tendency with regard to the different classes of society. I am very much mistaken if the pain that all commissioners, who are independent men, will experience in thus *reducing* the property of their poor neighbours, is not considered by them as a sufficient embarrassment to compel them to withdraw from such a scene of oppressive taxation; and should it unfortunately happen, that the people have nobody to look to in the management of the taxes, but those who are the tools of government, I shall tremble for the fate of my country. — With regard to the duty on beer brewed in private families, the first observation that will naturally strike an Englishman, is, the hint thrown out by the Chancellor of the Exchequer, that *the obvious* method would be *to carry the excise into every private family*, but on account of the *odium* that his lordship confesses would *attach on such a measure*, permission is given to enter into a composition by way of assessed taxes. The bare mention of such a detestable proposition coming from a quarter that I so highly respect, I must confess fills my mind with consternation; I have, however, too high an opinion of the present ministers, to think that they will ever consent to carry it into effect; for where are our boasted liberties to be looked for, should the homes of Englishmen be made familiar to the inspection of excisemen? — This odious tax is nothing less than an additional burthen on the barley counties, which will scarcely be felt in those where cider is in general use, and with what propriety this proposition comes, when the duty on malt has been so lately doubled, is very far beyond my comprehension. The duty also of 10s. per bushel appears to me enormous, and when the *different materials* of home brewed, and brewers' beer is considered, I presume the balance will be very much in favour of the public brewer; I cannot, however, for a moment suppose that this truly respectable nobleman would wish to benefit the public brewer at the expense of the public at large. I am free to grant that the imposing of taxes in a country already so drained, is a most difficult and odious task, yet I cannot but think that there is one privilege enjoyed by our representatives, as well as the peers, which at this time of public distress and difficulty, it would reflect much honour on them to give up; it would, I presume, produce a very considerable sum, and could not be attended with even a *serious inconvenience* to any one individual; it is obvious that I allude to the pri-

vilege of franking. There is a description of property, which if taken proper advantage of might be converted to the most essential service, both of his Majesty and the people; I mean the sale of the crown lands. In viewing this subject there does not appear to me one single objection, and the benefits are so many and visible, that it does strike me as strange that no one of our great patriots (to whom the country are now looking up with doubt as to their views) has preferred this measure, to one so ruinous and oppressive as the tax on private brewing; a measure that would add so essentially to the produce of the necessities of life, by bringing into cultivation large tracts of good land, and at a time too, when we seem to be shut out from the Continent for supply. One very great advantage that this proposition possesses is, that instead of considering it a burthen, the people would in parting with their money for the support of government receive an actual valuable consideration in return. I really cannot discover any possible objection to this proposition, unless the depriving the minister of the day of the power of influencing gentlemen by grants of these lands, or the giving salaries, *taken out of our pockets by taxes*, to persons for the *supposed* management of them, can be considered as such.—I am, Sir, your most obedient, servant.—AN ENGLISHMAN.—*Godalming, May 22, 1806.*

#### BREWING TAX.

SIR;—There is something so revolting to the feelings of an Englishman, in the establishment of a private excise, that it is presumed Lord H. Petty will gladly adopt any other mode of collecting the tax, proposed to be laid upon private brewers, that may be less obnoxious to the public than the domiciliary visit of the exciseman. The good old saying, "That every Englishman's house is his Castle, not to be attacked or violated except in cases of crime," is deeply rooted in the minds of the country gentlemen and yeomanry of this kingdom. Their disgust is already vehemently excited, at the bare proposition of this abominable inquisition, and their decided hostility is not to be braved with impunity by any minister. "Is it to be born," they exclaim, "that we must surrender up the dearest of the rights bequeathed to us by our forefathers, or submit to pay an exorbitant, an unequal, a disgraceful commutation. And, who are the men who demand from us this sacrifice? Those whom we have been accustomed to look up to as the champions of our liberties, the best friends of the peo-

ple. This too," they add, "is one of the first measures of their administration. Where will this system end? The step from the cellar to the parlour is a very short one; and in the next year a government appraiser treading upon the heels of the exciseman, will be introduced into every room, and secret chamber of our houses, to assess the value of our furniture, our moveables and stock of every kind."—Such, but clothed in moderate terms, is the language of every man residing in the country; it would be indecent to add the invectives, the execrations, the comparisons to our French neighbours, which are heard on every side. If this measure be less unpopular in the metropolis, and other large towns, where individuals seldom have the conveniencies requisite for private brewing, and of course will not be affected by it in their purses; it is because unfortunately in the evil days on which we are fallen, the selfish principle is too apt to prevail over the patriotic, and makes men blind to consequences. The inhabitants of manufacturing towns too, are led to accede to this odious imposition, from a naturally entertained apprehension, that if this tax be laid aside the substitute will probably affect some branch of trade with which they are connected. Shutting their eyes therefore, to the extent of the threatened evil, they affect to be surprised at the indignation of their country neighbours, telling them that if they are averse to the exciseman's visits, they may avail themselves of the modifications proposed. But vain is the attempt to soften down a measure so radically bad, by the delusive and treacherous palliative of a commutation. No modification, no qualification whatever, can ever render it palatable to the free and independent yeomanry of the kingdom, they know that it is decidedly hostile to the whole spirit of the British constitution; and, they feel that if it is once adopted all their honest pride is gone, a vital stab is given to their liberties. As to the proposed commutation they turn from it with horror, they dread, and not without reason, that it is only an artifice to make the measure pass, and that it will subsequently be found convenient to withdraw it. What, it may now be asked, will some members of his Majesty's present government have to urge in their defence, when their declamations on a former occasion (a measure of somewhat similar nature being under discussion) are brought up in judgment against them? How will they explain away the doctrines they have held concerning the right of resistance? But, let it be hoped they will

not be reduced to this necessity. With this hope, the following alteration in the mode of assessing this tax upon private brewers, is submitted to his lordship's consideration.—His lordship's statement is, that 750,000 quarters of malt are annually consumed by the private brewer, and he proposes by the private excise or commutation thereof, to raise £500,000. To the suggestion that it would be a fairer mode to collect the whole of the Malt Liquor Tax on malt only, by repealing the tax on beer, &c. and raising that on malt, there are certainly very great objections. Now, it is proposed, in lieu of this, and of the private excise, that an additional duty should be laid on all malt used by private brewers, to be charged and collected by the exciseman as it passes out of the hands of the dealer in malt. An additional duty of 2s. per bushel, i. e. 16s. per quarter, will produce no less a sum than £600,000 taking the quantity used from his lordship's statement. There is no infringement of liberty, no obtrusion of an officer of government into private dwellings, and the public will gain by this mode £100,000. The exciseman, in the performance of his present duties, knows exactly the quantity of malt made by every dealer; and, it is an easy matter to compel the dealer to account to the exciseman for the manner in which his whole stock is consumed, whether by *public* or *private* brewers. Let him be obliged under a heavy penalty, to make a return to the exciseman of the *name and place of residence* of every person to whom he sends out any malt, together with the *quantity* sold; or, let him be obliged to apply to the exciseman for a permit, in which these particulars are to be specified, previous to his sending it off his premises. Thus, the exciseman who has a list of public brewers and dealers in beer, is at once furnished with the means of charging the additional duty, for which the dealer in malt of course indemnifies himself from his customers, by an increased price.—The only probability of fraud or evasion of this duty which occurs is, the case of the malster returning a portion of the malt sold to *private* brewers, as being sold to *public* brewers; but the exciseman's book and guage will easily detect this, in his daily visits to the public houses and breweries.—Should, indeed, the dealer in malt in his attempt to defraud the revenue, return a portion of the malt sold to the *private* brewer as being sold to a *public* brewer living out of the ride of the exciseman, under whose immediate inspection he is, this exciseman must be compelled to send notice thereof to the excise-

man of the ride into which the malt is stated to be sent, and such last mentioned exciseman will easily ascertain whether such quantity of malt has been really received by such public brewer under his inspection, from the quantity and quality of the liquor he brews. It may also be provided that any public brewer buying malt of any dealer, living out of the ride of the exciseman under whose inspection he is, shall submit such malt to the view of such exciseman before he uses it; and, whether he does use it or not, the exciseman's guage will tell him.—Besides, heavy penalties may be enacted to guard against these frauds, which, however, can hardly occur; and a power may be given to the magistracy, on application from the exciseman, when there is any ground for the suspicion of fraud, to summon parties, examine them upon oath, to demand invoices, &c. &c.—Such is the outline of a plan by which the country may still be rescued from the disgrace of a private excise, and which possesses at the same time the advantages of being considerably more productive, and of not being expensive in the collection.—FROM A FRIEND TO HIS MAJESTY'S PRESENT GOVERNMENT.—May 29, 1806.

#### LORD ELLENBOROUGH'S APPOINTMENT.

SIR;—Though the rights of brave and free men, are not founded on any particular municipal law, but stand on a higher and a firmer ground, yet something is still due to prescription and established usage; and, in reality, it is so natural for us to think after this manner, that, however just a principle may be in itself, we yield our assent to it the more readily, if it has been likewise adopted into the laws, and sanctioned by the institutions of our forefathers. It is for this, among other reasons, that history, always important, becomes doubly so in questions of a constitutional nature. In the late discussions, on Lord ELLENBOROUGH's appointment to a seat in the cabinet, the able men who conducted the debate on the behalf of ministers, argued from the usages of former times, while their opponents were so little versed in the history of their country, that it neither enabled them to dispute the precedents which had been urged against them, nor furnished them with any in their own favour. To make up for their deficiency, I offer you a few remarks, which, if not now out of season, you will, perhaps, insert. For, though, from the two numbers I have just read of your "Debates," the weight of talent seems to have been all on the ministerial side, my opinion is still un-

changed as to the principle of the English constitution. I do not, however, mean to enter on the question at large, but only to examine a few precedents, and, as far as the subject will allow, in the manner of a law-argument.—It was said, that “from the earliest periods of our history, it would be found that legal persons have been called to the councils of the Sovereign. The grand justiciary was formerly the first minister.”—[*LORD GRENVILLE'S speech*].—Sir, there can be no doubt that the grand justiciary was a minister of state: but, for the *reason* of his being so, we must look to many concurring causes, which, as they no longer exist, can furnish no precedent to our times. In our reasonings on history we do worse than trifle, when we argue as if some single custom were to continue, or some one point (as it were) to be stationary, when every thing around is shifted; every thing which gave principle to the institution, and life (if I may say so) to the form. Nor is it only the state of society that is changed: for the situation itself of a grand justiciary, differs in so many points of its origin, and nature, and object from that of a modern chief justice, that no argument can be fairly drawn from one to the other. It would not be difficult to trace the cause and growth of the justiciary's power, the changes it underwent, and, at length, the separation of his many offices. But, as this is not a place for such researches, I will only add, that though the situation “of chief justice, was in show but one office, yet in those times” he was not only the ordinary chief judge, but the high steward also, and “the King's lieutenant-general in all causes and places, as well in war as peace.” [*Nat. BACON'S “Hist. Discourses.”*] So that, if the argument from the grand justiciary prove any thing it proves too much; and is a precedent for vesting in Lord ELLENBOROUGH not only the office of a chief justice, and the situation of a political adviser of the crown; but the offices, likewise, of high-steward, and of lieutenant-general of the kingdom. Sometimes, indeed, all this was too little: for, in the reign of RICHARD 1st, William Longchamp was at once Bishop of Ely, Papal Legate, Chancellor, and Grand Justiciary. But is this an example to be copied in our times? Or, would a bishop be now better qualified than another man, to fill the office of chancellor or chief justice? No, Sir. Instead of copying the precise form of an ancient institution, when taken literally and by itself; instead of looking at it apart from all those circumstances which gave rise to it, and that

state of society to which, perhaps, it was well fitted, we should keep that state and those circumstances full before us, and (in political as well as other philosophy) rise from particular cases to the principles by which those cases were governed. Since the days of the justiciaries, the study of the laws, and the habits of the world at large are changed: a liberal education has become common among gentlemen; and such of them as are not tied down to professional pursuits, are most likely to acquaint themselves with points of general politics. Mr. Fox, indeed, observes, “that there are many subjects of war and peace, commerce and finances, upon which a chief justice may be consulted.” [*Mr. Fox's speech*] but we all must know that the habits of a practising lawyer are so far from qualifying him for such subjects, that they tend in their very nature to prevent his becoming master of them. The law is, itself, the labour of a life; nor, I think, would Mr. Fox, as Secretary of State, very seriously consult Lord ELLENBOROUGH, with a view of gaining information on foreign affairs. If, indeed, a lawyer can ever withdraw himself from the paths of professional-practice, to pursuits of a more general nature, he will do well to employ his leisure, not in the details of foreign politics, but in studying the free constitution of his native country, that he may learn to love and to support it. Even those members of the profession whose situation has sometimes forced them out of the circle, which seemed properly to be their own, have, on such occasions added nothing either to their influence in society or to their good name in future times. We respect Lord CLARENDON for example, not that he negotiated the sale of DUNKIRK, but that he saved the constitution, equally from the court, and the mistaken loyalty of the people themselves.\*

\* It is well worthy notice, that Lord Clarendon rejected the idea of being *political adviser of the crown, without having also an office in the government*, though a plan of this kind was urged upon him by the Duke of Ormond, the Duke of York, and “others who wished well to him,” and “did always think that he might have prevented his own fate, if he had at that time submitted to their judgment;” or, to speak plainly, they thought that he might thus have held political power, and yet have avoided the consequences of that responsibility which in England properly belongs to it; that he might

We respect also Lord SOMERS, not for the share which he had in the "Partition Treaty," but for his wise and virtuous conduct at the time of the revolution, and the measures which he afterwards took for securing to us the benefit of that great event.—But to return: in addition to our justiciaries, we find Sir WILLIAM TEMPLE pressed into the support of this argument; and we are told, that "in the reign of Charles II. he introduced a bill for the appointment of a Committee of Privy Counsellors," and that "by this bill it was provided, that the Chief Justice of the Common Pleas should be a member of the proposed Committee of Council." [Mr. Fox's *Speech*.] Before I come to the plan, let me say a word or two of its author, to whom our literature as well as constitutional policy have been much indebted. His works are an early instance, in our language, of a classical style, at once happy in the structure of the sentences, and full of life and sweetness, and his "Memoirs" (in which we find his scheme for this "new council"), are among the most interesting details of his time. He understood too the subject of government, and loved the liberties of England. But with all this he had a species of vanity in his character, which sometimes prompted him to attempt things seemingly inconsistent. It was this turn of mind (played upon by CHARLES II.) that among other things kindled in him an attachment to the House of Stuart, and led him, though a friend of liberty, to resist the Exclusion Bill. By this key we may, I think, explain some parts of Sir WILLIAM TEMPLE's conduct, though perhaps we need not have recourse to it in our present question.—The Cabinet, we know, is but a Committee of Privy Counsellors: so that the words (as reported) of Mr. Fox, "A Committee of Privy Counsellors," and a "Committee of Council," may mislead many into

have escaped the punishment *merely* through the difficulty of detection. Clarendon's "fate" was hard and undeserved; yet "he often said that he would not have redeemed himself by that expedient;" for such power, in whatever degree, is of the same nature with that of a prime minister on the Continent; and Clarendon might well judge that the thing itself was foreign to our constitution, when the very "title" of it "was so newly translated out of French into English, that it was not enough understood to be liked." [Continuation of the *Earl of Clarendon's Life by Himself*. 45 and seq.]

an idea that this, by whatever name, was of the nature of a Cabinet Council, and formed (as that is) for purposes altogether political. No such thing. It was to every purpose a complete council, with committees issuing out of itself. Speaking of its formation, Sir W. TEMPLE says, "These considerations cast me upon the thought of the King's establishing a 'new council,'" [Temple's *Works*, v. i. p. 333.] and afterwards he remarks, "how much the general affairs devolved upon the council, or the particular committees." [v. 1. p. 336.] RALPH, mentioning the Privy Council which was turned out, in order to make way for this, says, "The present council was, with repeated thanks for their past services, &c. dissolved. The next morning was appointed for the meeting of the new one;" [Ralph *History*, v. i. p. 439.] and BURNET (a contemporary historian) tells us, of the same event, that "the King was prevailed upon to dismiss the whole council, which was all made up of Lord Danby's creatures, and the chief men of both Houses were brought into it." [Own *Time*, v. i. p. 454.] In all this we do not find a word of its being a "Committee of Council." On the other hand, it is expressed to be itself a complete Privy Council, and a substitute for the old one which was dissolved. In which case it was, no doubt, fitting to have one or more Judges members of it, to "inform the King" (as TEMPLE expresses himself) "in what concerns the laws." We must remember that the Privy Council are not (as the Cabinet Council) merely political advisers of the Crown, but that they, in fact, also form with the King, a Court of Judicature, and have causes for their decision continually brought before them. In this, then, there is a marked distinction between the two. Yet were they argued on in the debate, as if the same in nature! and it was triumphantly asked if the Chief Justice "should be struck out of the list of Privy Counsellors? Off the list of Peers?" [Mr. NAT. BOND's *Speech*.] No, sir, he should remain a member of the Privy Council, if for no other reason, yet because it is a Court of Judicature, and the presence of a Chief Justice there may be important; a reason, by the bye, which must have had still greater weight, when the Court of Star Chamber was also in being, and every Privy Counsellor (says COKE) had "a voice and place in it," by virtue of his office. As to the other point of Mr. N. BOND's most extraordinary question, "whether he should be struck off the list of Peers? Why, really sir, I am at a loss to guess how it came at

all into the discussion. It shall not continue in it through my means. Only as Mr. BOND has so happily started the idea, I will just inform him that the first modern instance of a peerage being given to a Judge of Common Law was that conferred upon the Lord Chief Justice JEFFERIES, by JAMES the II. as a reward for his exploits in what that King pleasantly termed his western "campaign." "A dignity (says BURNET) which, though anciently some Judges were raised to it, yet in these latter ages, as there was no example of it, so it was thought inconsistent with the character of a Judge." [*Own Time*, v. i. p. 648.] I submit this passage to Mr. BOND's perusal; and perhaps he will not hereafter put idle questions.—But to return to Sir W. TEMPLE: the instance of the Council he proposed does not, we have seen, apply to the point at issue. Though, if it had been otherwise, I should, in a constitutional enquiry, have conceded little to the precedent of a Council, one object of whose establishment (it is plainly intimated by its author) was, that if the House of Commons should refuse supplies, "the Council out of their own stock," (and they were partly chosen for their wealth) "might, upon a pinch, furnish the King so far as to relieve some great necessity of the crown." [Temple's Works, vol. 1, page 333.]—I have now touched upon such precedents as the ministry brought forward and their opponents omitted to examine. In the course of my remarks on them, I have said that a Chief Justice is not likely to cast much light on questions of foreign policy. Let us see how far it is to be wished that he should offer his opinions to the Government on some points, which are more immediately in his own province. And here we have illustrations without number: but I mean to content myself with one of them. (In "Peachment's Case," JAMES the first "directed" that Lord COKE (who was, at that time, Chief Justice of the King's Bench) should give an opinion of its merits, at the Council Table. But COKE (says BACON) "complained that such particular and auricular taking of opinions was not according to the custom of this Realm." [Bacon's Works, vol. 4, letter 50.]—Stronger still, and of a larger application are the opinions recorded by himself, of this Oracle of English Law. He observes, (it is in the third Institute) that "to the end that the Trial, may be more indifferent, seeing that the safety of the prisoner consisteth in the indifferency of the Court, the Judges

"ought not to deliver their opinions before-hand of any criminal case that may come before them judicially." He then notices the case of "Humphrey Stafford, that Arch Traitor, in the reign of HENRY VII, when HUSSEY, Chief Justice, besought the King that he would not desire to know their opinions beforehand for Humphrey Stafford, for they thought it should come before them in the King's Bench judicially." Hussey spoke as well in the name of the other judges as in his own; and, Henry, though full enough of his prerogative, admitted the propriety of their appeal to him, "for how can they be indifferent who have delivered their opinions before-hand, without hearing of the party, when a small addition or subtraction may alter the case? And, how doth it stand with their oath, who are sworn that they should well and lawfully serve our Lord the King and his people, in the office of a justice? And they should do equal law and execution of right to all his subjects?" [3 Inst. Fol. 29.]—With this extract I shall end the argument. The conduct of HUSSEY and the quotation from COKE, are express to the purpose. In spirit and in principle they are full to the point: nor can I conclude more satisfactorily than with the opinion of that great and upright chief justice, who has left us in his writings, the best treasure of the common law, and who closed his public labours, by drawing, supporting, and carrying the petition of right.—In this letter, I have abstained from repeating any arguments which were urged in the debate; but I have done all that I meant to do, by searching into some precedents on the subject. In such enquiry, I have not only been unbiassed by my party-feelings, but, for once, have strongly taken part against them, and in this very letter I should, perhaps, say something, of Mr. Fox especially, if he were not in office; while in whatever point of view I look at those who are against him, they seem to me alike unfit to compose the ministry or the opposition of a free and enlightened people.

I am, Sir,

Your most obedient Servant,

10th April, 1806.

R. T.

#### PROPERTY AND INCOME TAX.

(Continued from p. 832.)

As your correspondent A. B. (p. 756) very justly observes, "the only plan that can rouse the spirit of the people, is to convince them that they have something to

"defend."—On this principle I am impelled to repeat my former observation, that *no income under 100 l. per annum* should be subject to the Income Tax; and *that not higher than 2 per cent.*; the deficiency (as Mr. Wilberforce and Mr. W. Smith very liberally proposed) "to be compensated by a higher rate on the more enlarged incomes"—To demonstrate the justice of this principle, I will select the following instance. Suppose a clerk in a public office, or private counting house, to have a salary of 100 l. per annum, which is more than many of them have. With this he has a wife and family to maintain, and some decency of appearance to support beyond what is expected from a mechanic or journeyman, who is entitled to exemption because his earnings do not exceed 5s. per day. The clerk must also pay more rent, and consequently *more taxes*, because he must from a necessary regard to *appearances*, live in a more respectable neighbourhood than a mechanic or journeyman is obliged to do. He *must* also (if he has 4 or 5 children) keep a female servant, which even on the most moderate computation cannot cost him less than 30 l. or 35 l. per annum. His house-rent and taxes will probably be full as much. But estimating both at only 50 l. per annum, that is *half* his income: 50 l. per annum then will be the utmost that can remain for the support of himself and family. To take 10 l. per annum from this scanty pittance of his hard earned wages, and that too under the name of a "Property Tax," can only be considered by him as a *cruel mockery* of his indigence and distress; as oppression aggravated by insult! What then must be his sensations when he reflects that this tax is imposed upon him to *secure the property* of foreign stock-holders, who must themselves remain *untaxed*, because *unrepresented*! Or of an opulent *loan-monger*, or land-holder, who daily riots on every luxury which art can furnish, or wealth can buy, while he and his family are condemned to an irremediable state of penury and despair!!—To all thus circumstanced, a tax of 10 l. per annum, whether called "Property Tax," or by any other name, is as really a tax on the *necessaries* of life, as if it were laid on the bread they eat.—But the evil ends not even here, for this tax of 10 per cent. comes not alone. As your correspondent "Senex" very justly observes, (p. 230) the proprietors of houses not only shift the property

tax from themselves to their tenants, but actually overpay themselves in the advance of their rent, "not only for this, but for every other tax to which their property is subject."—That they act thus in this neighbourhood, I could prove by numerous facts; and even the very lowest class of the labouring poor, who live in hovels of 8 or 10 l. per annum, have, by the sordid avarice of their landlords, in various instances that have come to my knowledge, been compelled either to pay the Property Tax, (their landlords *refusing* to take the printed receipts in part of their rent) to quit their miserable houses, or to pay an advanced rent of more than double the amount of the tax.—The rapid advance in the rent of houses in this neighbourhood, since the revival of the Property Tax is astonishing. Out of many instances I shall only mention the following. A row of 14 houses (of that class usually inhabited by clerks in public or private offices, with small salaries) was begun about three years ago. The first houses that were finished consisting of 6 small rooms, (kitchen and washhouse included) were let at from 18 to 20 guineas per annum.—The last finished only last Michaelmas, obtained from 28 to 30 guineas per annum; and none of them are now to be had under 30 l. or guineas.—By this advance in the rent of 10 l. per annum, the tax on *inhabited* houses is also increased from about 24s. to 3 l. per annum, and parochial taxes always advance with the rent.—All these burdens aggravated by the rapid increase of price in all the necessities of life, necessarily arising from the multiplication of taxes, and the depreciation of money, fall with accumulated and intolerable weight on all life annuitants, and persons of small incomes; particularly so on all clerks in public or private offices; shopmen, and all that numerous class removed a few degrees above the journeyman or mechanic, but whose employment though more light, still occupies almost the whole of their time and attention.—They may be flattered with the appellation of *gentleman*, and their *wages* may be dignified with the name of *salary*, but if those compliments which partake much more of ridicule than honour, are succeeded by a tax of 10 per cent. per annum on their income, what can be their future prospect, but a gaol for themselves, and a workhouse for their families!—I am, Sir, &c. &c.—BRITANNICUS.—May 19, 1806.